

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DRC

BRYAN M. GRIGGS & VALERIE D. GRIGGS,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 18035-16.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On October 2, 2020, petitioner Brian M. Griggs filed a Response to Motion for Continuance of Trial Generally. There is currently no pending motion for continuance on the record of this case. We will interpret petitioner's document to be a renewed motion for continuance.

Mr. Griggs initially moved for a continuance on September 5, 2020, alleging as justification that Oregon law libraries were then closed. We denied that motion because this is a pure substantiation case. Petitioner did not need access to a law library in order to supply substantiating documents to respondent or the Court.

In his renewed motion for continuance, Mr. Griggs repeats this excuse and also cites the recent Oregon forest fires. This trial will be conducted remotely by Zoomgov, and Mr. Griggs has not shown that forest fires would prevent him from attending the October 5, 2020, calendar call by Zoomgov or telephone. Respondent has moved to dismiss this case as to Mr. Griggs for lack of proper prosecution, and Mr. Griggs must appear at the calendar call to respond to the IRS motion. If the Court denies that IRS motion, Mr. Griggs must be prepared to proceed to trial. In consideration of the foregoing, it is

SERVED Oct 05 2020

ORDERED that Mr. Griggs' document shall be recharacterized as Petitioner Brian M. Griggs' Motion for Continuance and as such the Motion is denied.

(Signed) Albert G. Lauber
Judge

Dated: Washington, D.C.
October 2, 2020